

## STATE OF IOWA

2015  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2015

MARENGO

CITY OF MARENGO, IOWA

DUE: December 1, 2015

16204800200000

City of Marengo

153 E Main St

Marengo, Iowa 52301

(Please correct any error in name, address, and ZIP Code)

WHEN  
COMPLETED,  
PLEASE  
RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

## ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	798,031		798,031	755,154
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	798,031		798,031	755,154
Delinquent property taxes	0		0	0
TIF revenues	199,462		199,462	194,000
Other city taxes	364,816	0	364,816	399,259
Licenses and permits	10,353	0	10,353	6,000
Use of money and property	4,713	331	5,044	9,000
Intergovernmental	329,613	613,215	942,828	914,690
Charges for fees and service	101,195	848,102	949,297	986,000
Special assessments	0	0	0	0
Miscellaneous	97,267	0	97,267	50,000
Other financing sources	629,002	268,645	897,647	888,200
<b>Total revenues and other sources</b>	2,534,452	1,730,293	4,264,745	4,202,303
<b>Expenditures and Other Financing Uses</b>				
Public safety	380,316	0	380,316	357,750
Public works	308,638	0	308,638	392,000
Health and social services	11,364	0	11,364	12,000
Culture and recreation	328,524	0	328,524	265,000
Community and economic development	13,789	0	13,789	2,528
General government	185,482	0	185,482	160,300
Debt service	1,231,412	0	1,231,412	373,370
Capital projects	171,760	0	171,760	1,365,000
<b>Total governmental activities expenditures</b>	2,631,285	0	2,631,285	2,927,948
Business type activities	0	2,038,622	2,038,622	970,000
<b>Total ALL expenditures</b>	2,631,285	2,038,622	4,669,907	3,897,948
Other financing uses, including transfers out	629,002	268,645	897,647	288,200
<b>Total ALL expenditures/And other financing uses</b>	3,260,287	2,307,267	5,567,554	4,186,148
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-725,835	-576,974	-1,302,809	16,155
Beginning fund balance July 1, 2014	2,166,826	214,641	2,381,467	1,671,002
Ending fund balance June 30, 2015	1,440,991	-362,333	1,078,658	1,687,157

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 2,455,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,658,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,972,296

## CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF MARENGO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	522,641	162,672		112,718			798,031			798,031	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	522,641	162,672		112,718	0		798,031		T01	798,031	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	522,641	162,672		112,718	0	0	798,031			798,031	6
7	<b>TIF revenues</b>			199,462				199,462		T01	199,462	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	31,638						31,638		T15	31,638	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes		333,178					333,178		T09	333,178	14
16	<b>TOTAL OTHER CITY TAXES</b>	31,638	333,178	0	0	0	0	364,816	0		364,816	15
17	<b>Section B - LICENSES AND PERMITS</b>	10,353						10,353		T29	10,353	16
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
19	Interest	2,243	1,090	4	460	0	916	4,713	331	U20	5,044	18
20	Rents and royalties							0		U40	0	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,243	1,090	4	460	0	916	4,713	331		5,044	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	16,377						16,377		B89	16,377	27
28	Community development block grants							0	613,215	B50	613,215	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	16,377	0	0	0	0	0	16,377	613,215		629,592	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARENGO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		262,868					262,868		C46	262,868	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	State shared revenues - Library	1,711						1,711			1,711	55		
56	State shared revenues - Liquor	4,755						4,755			4,755	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	6,466	262,868	0	0	0	0	269,334	0		269,334	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	25,280						25,280			25,280	63		
64	Library service							0		D89	0	64		
65	Township contributions	18,622						18,622		D89	18,622	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	43,902	0	0	0	0	0	43,902	0		43,902	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,745	262,868	0	0	0	0	329,613	613,215		942,828	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	560,205	A91	560,205	73		
74	Sewer							0	266,350	A80	266,350	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	45,965						45,965		A81	45,965	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MARENGO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	21,547	A80	21,547	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	99						99		A89	99	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	75						75		A89	75	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges		1,824					1,824		A44	1,824	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	2,775						2,775		A03	2,775	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	48,911						48,911		A61	48,911	100
101	Animal control charges	1,546						1,546		A89	1,546	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	99,371	1,824	0	0	0	0	101,195	848,102		949,297	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,372						1,372		U99	1,372	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	4,386						4,386		U11	4,386	110
111	Fines	6,833						6,833		U30	6,833	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	13,511						13,511			13,511	113
114	Insurance proceeds for damage to library	71,165						71,165			71,165	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	97,267	0	0	0	0	0	97,267	0		97,267	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac						CITY OF MARENGO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	830,258	761,632	199,466	113,178	0	916	1,905,450	1,461,648		3,367,098	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	169,013	50,894		92,915			312,822	268,645		581,467	127				
128	Internal TIF loans and transfers in			0	316,180			316,180			316,180	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	169,013	50,894	0	409,095	0	0	629,002	268,645		897,647	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	999,271	812,526	199,466	522,273	0	916	2,534,452	1,730,293		4,264,745	132				
133												133				
134	Beginning fund balance July 1, 2014	439,457	733,269	26,968	908,096	-8,153	67,189	2,166,826	214,641		2,381,467	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,438,728	1,545,795	226,434	1,430,369	-8,153	68,105	4,701,278	1,944,934		6,646,212	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF MARENGO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	344,077						344,077		E62	344,077	2
3	Purchase of land and equipment	2,990						2,990		G62	2,990	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	634						634		E89	634	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	19,444						19,444		E24	19,444	13
14	Purchase of land and equipment	12,880						12,880		G24	12,880	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	291						291		E32	291	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	380,316	0	0	0	0	0	380,316			380,316	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		188,093					188,093		E44	188,093	42
43	Purchase of land and equipment		1,984					1,984		G44	1,984	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		38,175					38,175		E44	38,175	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		27,938					27,938		E44	27,938	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	40,448						40,448		E81	40,448	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	12,000						12,000		E89	12,000	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	52,448	256,190	0	0	0	0	308,638			308,638	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARENGO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	11,364						11,364		E32	11,364	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	11,364	0	0	0	0	0	11,364			11,364	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	230,434						230,434		E52	230,434	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,628						4,628		E61	4,628	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	69,775						69,775		E61	69,775	130
131	Purchase of land and equipment	5,184						5,184		G61	5,184	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	18,503						18,503		E03	18,503	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	328,524	0	0	0	0	0	328,524			328,524	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	6,378						6,378		E89	6,378	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	7,411						7,411		E89	7,411	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	13,789	0	0	0	0	0	13,789			13,789	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,020						9,020		E29	9,020	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	17,776						17,776		E23	17,776	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	57,222						57,222		E31	57,222	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	Liability insurance	67,789						67,789			67,789	174
175	Audit fees	33,675						33,675			33,675	175
176	TOTAL GENERAL GOVERNMENT	185,482	0	0	0	0	0	185,482			185,482	176
177	Section G — DEBT SERVICE				1,231,412			1,231,412			1,231,412	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,231,412	0	0	1,231,412			1,231,412	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street & storm sewer capital improvements					171,760		171,760			171,760	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	171,760	0	171,760			171,760	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	171,760	0	171,760			171,760	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	971,923	256,190	0	1,231,412	171,760	0	2,631,285			2,631,285	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								321,437	E91	321,437	198
199	Purchase of land and equipment							14,722	G91		14,722	199
200	Construction							1,169,822	F91		1,169,822	200
201	Sewer and sewage disposal — Current operation							236,226	E80		236,226	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							27,770	E80		27,770	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARENGO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								268,645		268,645	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,038,622		2,038,622	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	971,923	256,190	0	1,231,412	171,760	0	2,631,285	2,038,622		4,669,907	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,274	301,548					312,822	268,645		581,467	255
256	Internal TIF loans/repayments and transfers out			316,180				316,180			316,180	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	11,274	301,548	316,180	0	0	0	629,002	268,645		897,647	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	983,197	557,738	316,180	1,231,412	171,760	0	3,260,287	2,307,267		5,567,554	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	162,170	988,057		198,957		68,105	1,417,289			1,417,289	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	293,361		-89,746		-179,913		23,702			23,702	267
268	Total Governmental	455,531	988,057	-89,746	198,957	-179,913	68,105	1,440,991			1,440,991	268
269	Proprietary								-362,333		-362,333	269
270	Total ending fund balance June 30, 2015	455,531	988,057	-89,746	198,957	-179,913	68,105	1,440,991	-362,333		1,078,658	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,438,728	1,545,795	226,434	1,430,369	-8,153	68,105	4,701,278	1,944,934		6,646,212	271
272												272

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MARENGO</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	623,875
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2015					Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,866,000	29U \$ 0	39U \$ 208,000	49U \$ 0	49U \$ 0	49U \$ 1,658,000	49U \$ 0	I91 \$ 60,645	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
GO Corp Purp, 2008	19U 825,000	29U 0	39U 825,000	49U 0	49U 0	49U 0	49U 0	I89 32,343	
GO Corp Purp 11, & Ref, 2010A	19U 1,305,000	29U 0	39U 205,000	49U 1,100,000	49U 0	49U 0	49U 0	I89 44,520	
GO Library 12, Impr, 2013A	19U 1,455,000	29U 0	39U 100,000	49U 1,355,000	49U 0	49U 0	49U 0	I89 23,500	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
<b>Total long-term debt</b>	<b>5,451,000</b>	<b>0</b>	<b>1,338,000</b>	<b>2,455,000</b>	<b>0</b>	<b>1,658,000</b>	<b>0</b>	<b>161,008</b>	
<b>B. Short-term debt</b>									
Outstanding as of JULY 1, 2014				61V \$	0				
Outstanding as of JUNE 30, 2015				64V \$	0				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013									
				\$	99,445,914			x .05 = \$	4,972,296
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	1,078,658			1,078,658			
REMARKS						V98			